

109TH CONGRESS  
2D SESSION

# H. R. 6170

To amend the Internal Revenue Code of 1986 to modify and make permanent the deduction for qualified tuition and related expenses.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 25, 2006

Mr. BURTON of Indiana (for himself, Mr. PAUL, Mr. FORTUÑO, Ms. JACKSON-LEE of Texas, and Mr. DELAHUNT) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to modify and make permanent the deduction for qualified tuition and related expenses.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. DEDUCTION FOR QUALIFIED TUITION AND RE-**  
4 **LATED EXPENSES.**

5 (a) DEDUCTION MADE PERMANENT.—

6 (1) IN GENERAL.—Section 222 of the Internal  
7 Revenue Code of 1986 is amended by striking sub-  
8 section (e).

1           (2) EGTRRA SUNSET.—Title IX of the Eco-  
 2           nomic Growth and Tax Relief Reconciliation Act of  
 3           2001 shall not apply to section 431 of such Act.

4           (b) INCREASE IN DOLLAR LIMITATION; REPEAL OF  
 5           AGI PHASEOUT.—Subsection (b) of section 222 of such  
 6           Code is amended to read as follows:

7           “(b) DOLLAR LIMITATION.—The amount allowed as  
 8           a deduction under subsection (a) with respect to the tax-  
 9           payer for any taxable year shall not exceed \$5,000.”.

10          (c) ALLOWANCE OF DEDUCTION TO GRAND-  
 11          PARENTS.—Subsection (d) of section 222 of such Code is  
 12          amended by redesignating paragraph (6) as paragraph (7)  
 13          and inserting after paragraph (5) the following new para-  
 14          graph:

15                 “(6) GRANDCHILDREN TREATED AS DEPEND-  
 16          ENTS.—

17                 “(A) IN GENERAL.—For purposes of deter-  
 18                 mining qualified tuition and related expenses  
 19                 for purposes of this section, any grandchild of  
 20                 the taxpayer shall be treated as a dependent of  
 21                 the taxpayer.

22                 “(B) GRANDCHILDREN.—For purposes of  
 23                 this paragraph, the term ‘grandchild’ means a  
 24                 child of any child of the taxpayer.”.

1       (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2005.

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